I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV840657790US, in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22313-1450, on the date shown below.

Dated: November 1, 2006 Signature: (Marco Jimenez)

Docket No.: 393032040000 Client reference: YO1210U (H7927US)

(PATENT)

NOV 0 1 2006

THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Jun ISHII et al.

Confirmation No.: 1959

Application No.: 10/642,542

Examiner: Jianchun Qin

Filed: August 14, 2003

Art Unit: 2837

For: SYNCHRONOUS PLAYBACK SYSTEM FOR

REPRODUCING MUSIC IN GOOD

ENSEMBLE AND RECORDER AND PLAYER

FOR THE ENSEMBLE

SECOND PETITION FOR EXTENSION OF TIME

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In accordance with Rule 1.136(a), Applicants hereby petition for an additional two-month extension of time in addition to the previous one-month extension requested on or about September 5, 2006, to extend the time to September 5, 2006.

Please charge \$900 to pay for the additional one month extension to Deposit Account

No. 03-1952. A previous extension fee of \$120 was paid on or about September 5, 2006. This

brings the total payment to \$1,020 in accordance with Rule 1.17(a)(3). Fee Transmittal form

11/66/2006 TBESHAHI 00000002 031952

PTO/SB/17 is enclosed herewith in duplicate.

02 FC:1253

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Application No.: 10/642542 2 Docket No.: 393032040000

In the unlikely event that the transmittal letter is separated from this document and the Patent Office determines that an extension and/or other relief is required, Applicants petition for any required relief including extensions of time and authorize the Commissioner to charge the cost of such petitions and/or other fees due in connection with the filing of this document to **Deposit**Account No. 03-1952 referencing Docket No. 393032040000.

Dated: November 1, 2006

Respectfully submitted,

Mehran Arjomand

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